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# RTD UPDATES: Agricultural Real Estate Taxes

*Data updates for employees and colleagues of the Resources and Technology Division*

Resources and Technology Division  
Economic Research Service  
U.S. Department of Agriculture

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## Slight Increase In Agricultural Real Estate Taxes In 1991

USDA maintains a data series on agricultural real estate taxes, by State and the Nation, that dates from 1890 for taxes per acre and from 1909 for total taxes and taxes per \$100 of full market value. The data are obtained from a nationwide survey of approximately 4,200 taxing jurisdictions. The survey asks for data on taxes levied (tax bill) rather than taxes paid, because taxpayer challenges or delinquencies may take several years to resolve. Over time taxes levied and taxes paid are about equal.

Taxes levied on U.S. agricultural real estate (land and buildings) by State and local governments totaled \$4.8 billion in 1991, 4 percent above a year earlier. (Alaska is excluded because of difficulties in determining the amount of privately owned taxable agricultural land in the State.) The U.S. average tax per acre was \$5.51, up from \$5.27 in 1990.

The increase in tax per acre was slightly greater than the increase in farmland values, so the average tax per \$100 of full market value on U.S. agricultural real estate rose slightly from \$0.78 in 1990 to \$0.80 in 1991. Since 1957, taxes per acre have increased significantly while taxes per \$100 of full market value have remained stable.

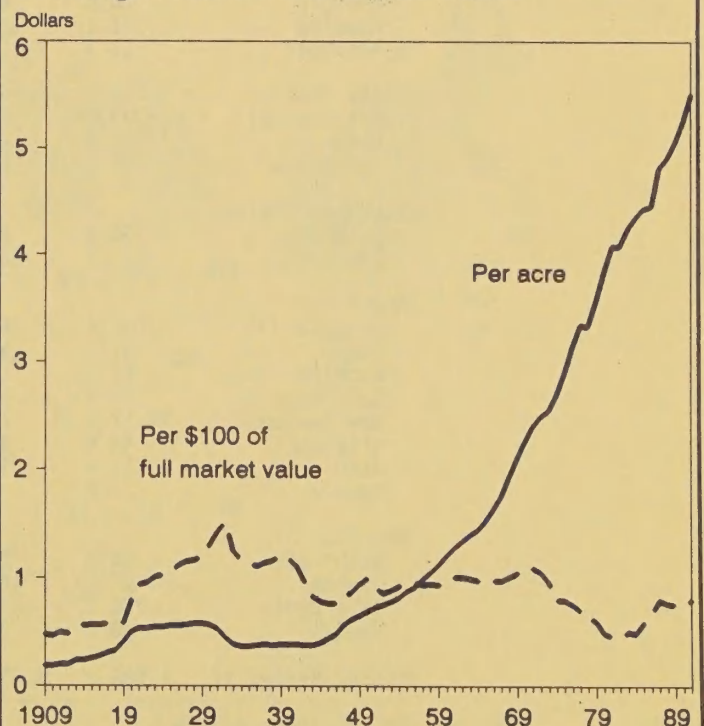
These taxes vary widely among the States and within regions because of (1) the degree that States rely on real estate taxes, rather than income or sales taxes, as a source of local revenue, and (2) the extent that States provide tax relief, such as preferential land-use assessment, homestead and old age exemptions, and veterans' preferences.

Further information: J. Peter DeBraal, RTD (202) 219-0425.

### Monthly Data Releases Planned

**RTD UPDATES**, published by the Resources and Technology Division, is a new series of monthly data highlights relating to agricultural resources, the environment, food safety, global change, and technology. Surveys of farm operators and others knowledgeable about changing agricultural resource conditions provide vital information to the RTD research program and are the source of these data highlights. **RTD UPDATES** gives readers recent data acquisitions, with only minimal interpretation or analysis. This quick release of data should enhance your analytical efforts and decisions. Please contact the individual listed in the text of **RTD UPDATES** on the availability and timing of additional information. Different resource and technology issues are featured each month, depending on availability of data.

### U. S. Agricultural Real Estate Taxes





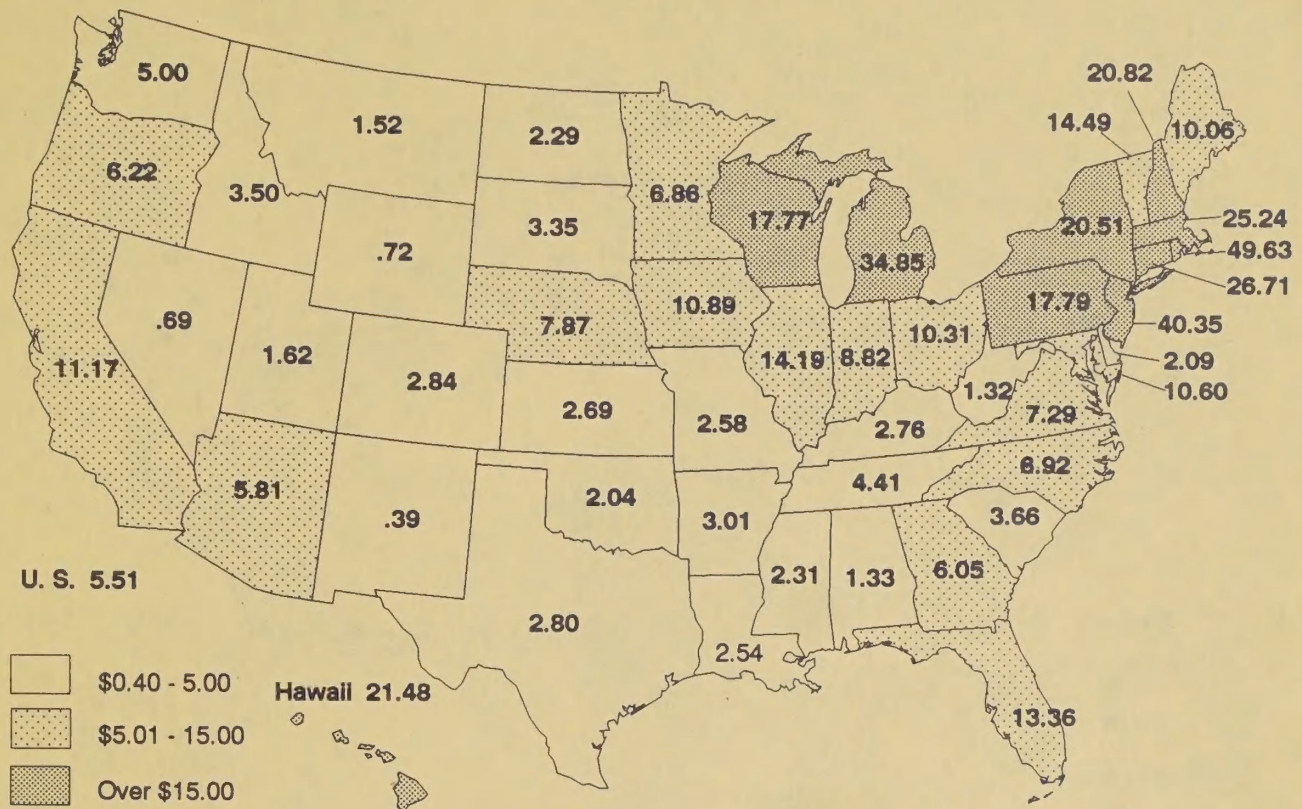
Taxes levied on agricultural real estate, by State, 1990-91

State	Total taxes		Average tax per acre		Taxes per \$100 of full market value	
	1990	1991	1990	1991	1990	1991
	Million dollars		Dollars		Dollars	
Northeast:						
Maine	12.7	13.1	9.52	10.06	0.93	1.03
New Hampshire	8.7	8.4	21.13	20.82	0.94	0.97
Vermont	20.0	20.7	14.43	14.49	1.21	1.30
Massachusetts	15.5	14.7	26.73	25.24	0.71	0.70
Rhode Island	2.7	2.7	48.22	49.63	0.96	1.03
Connecticut	9.7	10.0	26.08	26.71	0.59	0.63
New York	154.3	163.6	19.11	20.51	1.96	1.99
New Jersey	33.7	34.6	39.72	40.35	0.86	0.82
Pennsylvania	128.0	133.5	17.05	17.79	0.94	1.01
Delaware	0.9	1.2	1.70	2.09	0.08	0.09
Maryland	21.8	23.1	10.01	10.60	0.41	0.48
Lake States:						
Michigan	334.6	351.4	33.18	34.85	3.30	3.21
Wisconsin	282.8	290.8	17.18	17.77	2.14	2.08
Minnesota	171.9	181.8	6.49	6.86	0.81	0.79
Corn Belt:						
Ohio	142.3	155.7	9.42	10.31	0.78	0.85
Indiana	131.4	140.3	8.11	8.82	0.65	0.69
Illinois	431.9	402.1	15.24	14.19	1.10	0.99
Iowa	345.1	343.7	10.94	10.89	0.99	0.94
Missouri	72.5	74.4	2.51	2.58	0.37	0.37
Northern Plains:						
North Dakota	84.9	85.5	2.27	2.29	0.67	0.62
South Dakota	106.0	124.1	2.86	3.35	0.87	0.96
Nebraska	325.2	344.2	7.43	7.87	1.35	1.41
Kansas	118.8	124.6	2.56	2.69	0.55	0.58
Appalachia:						
Virginia	60.6	60.8	7.19	7.29	0.47	0.56
West Virginia	3.9	4.4	1.18	1.32	0.19	0.21
North Carolina	52.7	59.4	6.09	6.92	0.48	0.56
Kentucky	37.5	37.7	2.74	2.76	0.28	0.29
Tennessee	47.8	50.4	4.18	4.41	0.42	0.45
Southeast:						
South Carolina	15.6	16.9	3.38	3.66	0.37	0.39
Georgia	56.8	60.0	5.54	6.05	0.55	0.61
Florida	121.1	130.2	11.97	13.36	0.57	0.63
Alabama	11.3	11.2	1.32	1.33	0.16	0.17
Delta States:						
Mississippi	20.9	22.5	2.12	2.31	0.29	0.31
Arkansas	40.5	41.8	2.92	3.01	0.40	0.39
Louisiana	19.3	19.1	2.54	2.54	0.28	0.28
Southern Plains:						
Oklahoma	56.2	61.8	1.86	2.04	0.37	0.42
Texas	331.2	354.1	2.60	2.80	0.52	0.58
Mountain:						
Montana	103.4	106.5	1.47	1.52	0.62	0.62
Idaho	37.9	39.0	3.36	3.50	0.51	0.53
Wyoming	16.5	17.1	0.70	0.72	0.47	0.47
Colorado	66.8	81.3	2.38	2.84	0.66	0.69
New Mexico	12.3	11.8	0.40	0.39	0.21	0.17
Arizona	46.5	48.9	5.53	5.81	2.10	2.04
Utah	11.4	11.4	1.62	1.62	0.42	0.40
Nevada	2.8	3.7	0.53	0.69	0.27	0.32
Pacific:						
Washington	64.5	64.2	5.02	5.00	0.63	0.63
Oregon	95.9	100.2	5.96	6.22	1.04	1.07
California	268.7	277.2	10.65	11.17	0.63	0.63
Hawaii	30.0	36.5	17.63	21.48	0.59	0.59
United States 1/	4,589.8	4,772.3	5.27	5.51	0.78	0.80

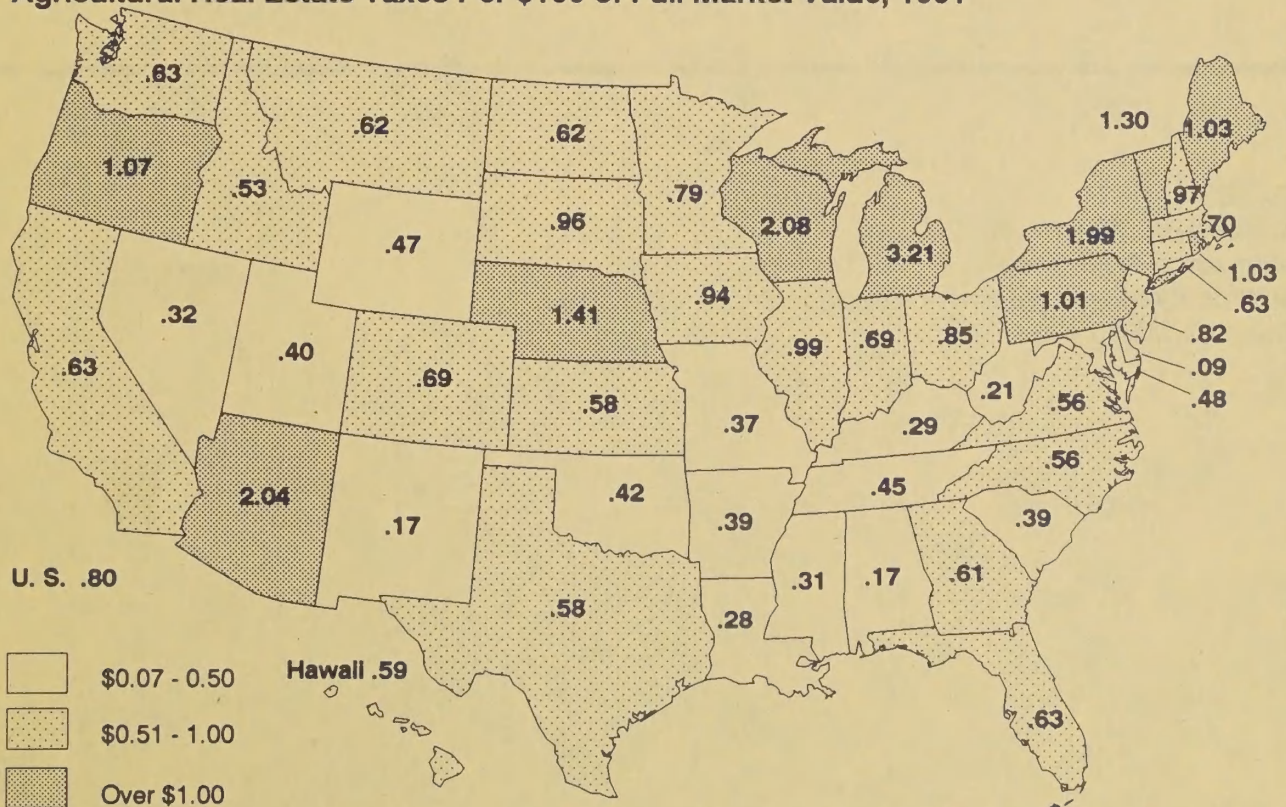
1/ Excludes Alaska.



## Agricultural Real Estate Taxes, Average Per Acre, 1991

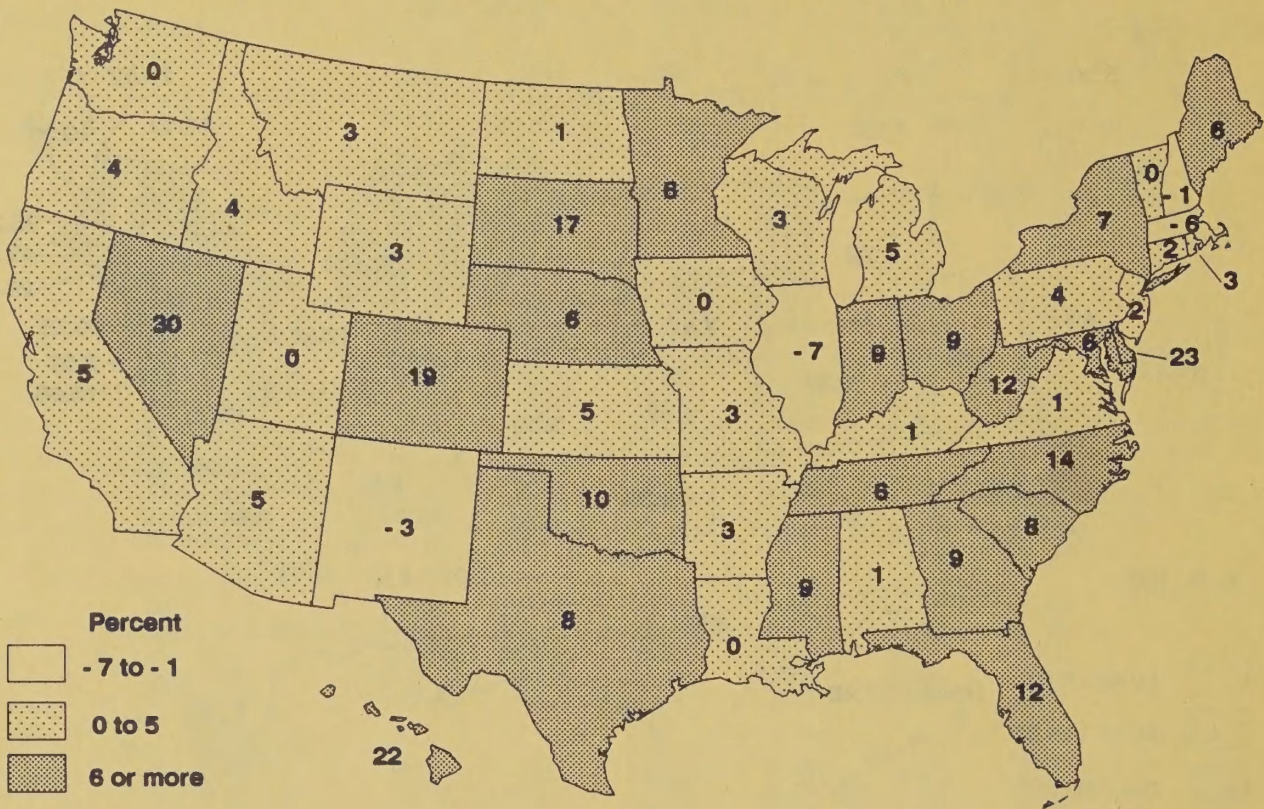


## Agricultural Real Estate Taxes Per \$100 of Full Market Value, 1991





**Percent Change In Agricultural Real Estate Tax Per Acre, 1990 to 1991**



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